

## **FISCAL NOTE**

### **HB 2386 - SB 2435**

February 5, 2002

**SUMMARY OF BILL:** Specifies that cities as well as counties may adopt certain methods of collection for delinquent business taxes upon the adoption of a resolution by two-thirds vote of their legislative bodies. Current law specifies such methods must be adopted by the county and does not provide for the adoption of such methods by municipalities independent of the county.

#### **ESTIMATED FISCAL IMPACT:**

**MINIMAL**

Estimate assumes provisions of bill do not affect tax liability just the potential methods of collection.

#### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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